

Maine Department of Education

2010-11 EPS Special Education Allocation		
Examples of Maintenance of Effort Adjustment	Example 1	Example 2
A) EPS Estimate Excluding Federal Revenues	\$4,587,188	\$2,879,902
B) 2008 - 2009 State/Local Expenditures	\$5,039,580	\$2,966,456
C) Number of Students with Disabilities 2008 - 2009	651	427
D) 2008-2009 Per-Pupil Amount (B / C)	\$7,741	\$6,947
E) Number of Students with Disabilities 2009-2010	632	381
F) Total Adjusted 2008 - 2009 Expenditures for Maintenance of Effort (D * E) but not to exceed State/Local Expenditures (B)	\$4,892,495 \$4,892,495	\$2,646,885 \$2,646,885
G) Base Maintenance of Effort Adjustment (F - A) but not less than zero	\$305,307	\$0
H) Estimated expenditures for high cost in-district students no longer in district	\$176,268	\$154,794
I) Estimated expenditures for high cost out-of-district students no longer in district	\$49,834	\$74,061
J) Estimated change in staffing salaries	\$0	\$0
H) Total (G-H - I - J)	\$79,205.48	(\$228,855.00)
New Maintenance of Effort Adjustment (H if H > 0)	\$79,205.48	\$0